



Reports of Cases

Case C-414/10

VELECLAIR SA

v

Ministre du Budget, des Comptes publics et de la Réforme de l'État

(Reference for a preliminary ruling from the Conseil d'État (France))

(VAT — Sixth Directive — Article 17(2)(b) — Taxation of a product imported from a third country — National legislation — Right to deduct VAT on importation — Condition — Actual payment of VAT by the taxable person)

Summary of the Judgment

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Deduction of input tax — Origin and scope of the right to deduct

(Council Directive 77/388, Art. 17(2)(b))

Article 17(2)(b) of Sixth [Council] Directive 77/388 on the harmonisation of the laws of the Member States relating to turnover taxes must be interpreted as not allowing a Member State to make the right to deduct value added tax on importation conditional upon the actual prior payment of that tax by the taxable person when that taxable person is also the holder of the right to deduction.

(see para. 35, operative part)